

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 13 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Receivables and Payables

Due from/to other funds and interfund short-term loans receivable and payable

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 152,407
	Nonmajor Governmental Funds	13,393,012
	Investment Trust Funds	10,150,279
	All Others ^(a)	230,625
Public Health Fund	General Fund	200,000
	Nonmajor Governmental Funds	125,241
	Nonmajor Enterprise Funds	101,848
	All Others ^(a)	6,355
Nonmajor Governmental Funds	General Fund	2,196,233
	Public Health Fund	779,932
	Nonmajor Governmental Funds	28,779,170
	Public Transportation Fund	4,880
	Water Quality Fund	2,730,657
	Nonmajor Enterprise Funds	1,072,233
	Internal Service Funds	1,655,258
Public Transportation Fund	Nonmajor Governmental Funds	205,289
	All Others ^(a)	116,617
Water Quality Fund	All Others ^(a)	211,129
Nonmajor Enterprise Funds	Nonmajor Governmental Funds	530,838
	Nonmajor Enterprise Funds	227,106
	All Others ^(a)	98,163
Internal Service Funds	General Fund	664,119
	Nonmajor Governmental Funds	1,108,556
	Public Transportation Fund	245,862
	Water Quality Fund	498,579
	Internal Service Funds	293,104
	All Others ^(a)	38,003
Agency Funds	Agency Funds	208,388
Total		<u>\$ 66,023,883</u>

The interfund balances resulted from the time lag between the dates: (1) when interfund goods and services were provided or reimbursable expenditures incurred, and when interfund payments were made; and (2) when interfund short-term loans were made and when the loans were repaid.

Advances from/to other funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 300,000
Public Transportation Fund	Nonmajor Governmental Funds	778,340
Total		<u>\$ 1,078,340</u>

(a) Multiple fund types with account balances of less than \$100,000 are aggregated into "All Others."

**NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 13 – CONTINUED

The advance of \$300,000 from the General Fund to nonmajor governmental funds was a loan made for the purpose of cash flow and is not scheduled to be repaid next year. The advance of \$778,340 from the Public Transportation Fund to nonmajor governmental funds was for the purpose of acquiring capital assets. \$618,906 of the balance is not scheduled to be collected next year.

Interfund Transfers

<u>Transfers Out</u>	<u>Transfers In</u>	<u>Amount</u>
General Fund	Public Health Fund	\$ 16,117,252
	Nonmajor Governmental Funds	18,781,588
	Nonmajor Enterprise Funds	251,226
	Internal Service Funds	1,003,005
Public Health Fund	All Others ^(a)	13,177
Nonmajor Governmental Funds	General Fund	868,749
	Nonmajor Governmental Funds	77,731,561
	Internal Service Funds	117,171
Public Transportation Fund	General Fund	101,112
	Nonmajor Governmental Funds	416,897
	All Others ^(a)	12,245
Water Quality Fund	Nonmajor Governmental Funds	420,334
	Internal Service Funds	12,246
	All Others ^(a)	11,429
Nonmajor Enterprise Funds	General Fund	105,585
	Nonmajor Governmental Funds	610,931
Internal Service Funds	General Fund	1,068,347
	Nonmajor Governmental Funds	1,257,999
	Public Transportation Fund	5,055,630
	Internal Service Funds	250,438
	All Others ^(a)	70,195
Total transfers in		124,277,117
Transfers out of capital assets:		
To Public Transportation Fund from internal service funds		3,341,673
To internal service funds from Water Quality Fund		320,856
To internal service funds from internal service funds		34,923
Total transfers out		<u>\$ 127,974,569</u>

Transfers are used to move resources from a fund collecting them to the fund using them as required by statute or budget. In the fund financial statements, total transfers out of \$127,974,569 are greater than total transfers in of \$124,277,117 because of transfers of capital assets. In 2002, an internal service fund was closed. The responsibility of its operation and residual equity of \$8,397,303 were transferred to the Public Transportation Fund. Since \$3,341,673 of the residual equity transferred was related to capital assets, the Public Transportation Fund reported a capital contribution of \$3,341,673 and a transfer in of \$5,055,630 and the internal service fund recorded a transfer out of \$8,397,303. During the year, internal service funds reported capital contributions of \$320,856 and \$34,923 for the capital assets received from the Water Quality Fund and other internal service funds, respectively. The contributing funds reported the same amounts of transfers out.

(a) Multiple fund types with account balances of less than \$100,000 are aggregated into "All Others."